IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

ITR Nos.50 and 51 of 1993

Date of decision: 11.10.2010

M/s Shanker Rubber Industries, Jalandhar

-----Petitioner

Vs.

CIT, Jalandhar

----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

Present:- None for the petitioner.
Mr. Vivek Sethi, Advocate for the revenue.

Adarsh Kumar Goel,J.

The Income Tax Appellate Tribunal, Amritsar Bench, Amritsar has, at the instance of the assessee, referred following questions of law for opinion of this Court arising out of its order dated 19.5.1992 in ITA No.457/ASR/1990 for the assessment year 1988-89:-

> "Whether on the facts and in the circumstances of the case, the Tribunal has been justified in restoring and not quashing the assessment in relation to the issue of addition of Rs.1,82,906/-?

Apart from the fact that none appears for the assessee, we find that the Tribunal has merely remanded the matter for giving due opportunity to the assessee and after remand, the matter may have been

decided. In such circumstances, we decline to answer the references. Accordingly, the references are returned unanswered.

(Adarsh Kumar Goel)
Judge

October 11, 2010
'gs'

(Ajay Kumar Mittal)
Judge